

## CITY OF JOHNS CREEK

**REVENUE SOURCES**  
**General Fund**

	<b>2008 Actual</b>	<b>2009 Original Budget</b>	<b>2009 Revised Budget</b>	<b>Actual YTD (As of August 20)</b>	<b>FY2010 Approved Budget</b>
Real & Personal Property Tax	\$ 15,899,362	\$ 16,690,000	\$ 17,400,000	\$ 1,727,056	\$ 17,000,000
Tax Relief Credit	\$ 621,695	\$ 625,000	\$ 625,000	\$ 539,699	\$ -
Motor Vehicle Tax	\$ 1,330,429	\$ 1,225,000	\$ 1,084,964	\$ 813,084	\$ 1,080,000
Recording Intangible Tax	\$ 359,835	\$ 360,000	\$ 492,503	\$ 454,050	\$ 575,000
Real Estate Transfer Tax	\$ 82,761	\$ 75,000	\$ 67,638	\$ 58,182	\$ 73,000
<b>Franchise Fees</b>					
AGL	\$ 645,332	\$ 645,000	\$ 645,000	\$ 478,306	\$618,600
AT&T	\$ 261,620	\$ 253,000	\$ 253,000	\$ 176,218	\$209,990
Comcast	\$ 611,606	\$ 615,000	\$ 615,000	\$ 473,925	\$642,500
Georgia Power	\$ 861,512	\$ 870,000	\$ 1,169,295	\$ 1,168,295	\$1,200,000
Sawnee EMC	\$ 1,623,395	\$ 1,265,000	\$ 1,451,569	\$ 1,115,719	\$1,897,800
<b>Total Franchise Fees</b>	<b>\$ 4,003,465</b>	<b>\$ 3,648,000</b>	<b>\$ 4,133,864</b>	<b>\$ 3,412,462</b>	<b>\$ 4,568,890</b>
Local Option Sales Tax	\$ 16,553,007	\$ 15,200,000	\$ 14,164,600	\$ 9,915,007	\$ 14,000,000
Alcoholic Beverage Tax	\$ 812,341	\$ 820,000	\$ 776,531	\$ 702,195	\$ 735,000
Business & Occupation Tax	\$ 2,024,313	\$ 1,950,000	\$ 1,606,473	\$ 1,694,665	\$ 1,585,000
Insurance Premium Tax	\$ 3,427,661	\$ 3,000,000	\$ 3,200,000	\$ -	\$ 3,200,000

**CITY OF JOHNS CREEK**

<b>REVENUE SOURCES</b> <b>General Fund</b>					
	<b>2008 Actual</b>	<b>2009 Original Budget</b>	<b>2009 Revised Budget</b>	<b>Actual YTD (As of August 20)</b>	<b>FY2010 Approved Budget</b>
Financial Institutions	\$ 143,964	\$ 87,500	\$ 77,818	\$ 79,362	\$ 75,000
Alcoholic Beverage Licenses	\$ 342,767	\$ 305,000	\$ 402,990	\$ 394,625	\$ 405,000
Planning, Zoning & Dev Fees	\$ 171,600	\$ 180,000	\$ 93,857	\$ 66,162	\$ 78,500
Building & Trades Permits & Inspection Fees	\$ 1,534,080	\$ 1,450,000	\$ 767,262	\$ 719,402	\$ 770,000
Intergovernmental Revenue	\$ 2,850,436	\$ -	\$ 18,305	\$ 12,515	\$ 8,910
Recreation Rental Fees	\$ 18,099	\$ 20,000	\$ 6,558	\$ 15,928	\$ 17,250
Recreation Program Fees	\$ 20,725	\$ 64,075	\$ 21,074	\$ 18,023	\$ 48,975
Other Charges for Services	\$ 16,463	\$ 6,000	\$ 22,462	\$ 26,009	\$ 33,000
Municipal Court Fees	\$ 734,819	\$ 1,098,000	\$ 1,105,313	\$ 903,640	\$ 1,150,000
Interest Earnings	\$ 519,624	\$ 445,000	\$ 314,343	\$ 279,691	\$ 300,000
Other Revenues	\$ 38,020	\$ 5,000	\$ 5,247	\$ 340,488	\$ 1,000
Donations	\$ 104,500	\$ -	\$ 4,000	\$ 4,000	\$ 5,000
Reimbursement for damages property	\$ 11,322	\$ -	\$ 55,009	\$ 14,832	\$ -
Hotel/Motel Tax	\$ 117,961	\$ 100,000	\$ 113,530	\$ 69,253	\$ 105,000
	<b>\$ 51,739,250</b>	<b>\$ 47,353,575</b>	<b>\$ 46,559,341</b>	<b>\$ 22,260,329</b>	<b>\$ 45,814,525</b>

**Notes:**

1. Real & Personal Property Tax revenues are based on the 2008 adopted millage rate of 4.614.
2. 90% (or \$1,350,000) of the Building Permits/Inspections fees covers the contractual arrangement for these services.

**PROPOSED FY 2010 BUDGET - GENERAL FUND REVENUES**

CITY OF JOHNS CREEK  
FOR OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010

<b>FY 2010 Approved Budget</b>
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**ANTICIPATED REVENUES**

Real and Personal Property Tax	\$ 17,000,000
Tax Relief Credit	0
Motor Vehicle Tax	1,080,000
Recording Intangible Tax	575,000
Real Estate Transfer Tax	73,000
Franchise Fees	4,568,890
Local Option Sales Tax	14,000,000
Alcoholic Beverage Tax	735,000
Business & Occupation Tax	1,585,000
Insurance Premium Tax	3,200,000
Financial Institutions	75,000
Alcoholic Beverage Licenses	405,000
Planning, Zoning & Development Fees	78,500
Building & Trades Permits and Inspection Fees	770,000
Intergovernmental Revenue	8,910
Recreation Rental Fees	17,250
Recreation Program Fees	48,975
Other Charges for Services	33,000
Municipal Court	1,150,000
Interest Earnings	300,000
Other Revenues	1,000
Donations	5,000
Hotel/Motel Tax	105,000

<b><u>GENERAL FUND ANTICIPATED REVENUES</u></b>	<b>\$ 45,814,525</b>
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CITY OF JOHNS CREEK				
MILLAGE & REVENUES				
	FY 2009 ORIGINAL BUDGET	FY 2009 BUDGET (BASED ON PRELIM 2009 DIGEST)	FY 2010 PROPOSED BUDGET	Comments
Net Prior Year Digest R&P Property	\$ 3,919,145,805	\$ 4,097,775,196	\$ 4,097,775,196	Per final Consolidated Digest for 2009.
Adj - Potential Value Loss from Appeals	96.0%	97.0%	96.0%	Settlement of appeals of 2008 Values will likely lower 2009/2010 Digest figure. Tax Assessors Office indicates that \$174,174,880, or 3.89%, of the real property value is in dispute. Assume that 50% of the disputed value will be lost through appeals.
				(6,502 properties are under appeal as of 08/01/09.)
Adjustment for Growth	103.0%	100.0%	97.0%	Reflects potential impact of sluggish housing market.
Net M&O Digest (Adj)	\$ 3,875,251,372	\$ 3,974,841,940	\$ 3,815,848,263	Includes no increase for assessment changes; unless Council decides to advertise tax increase rollback of millage rate will offset overall effect of increased Digest value from reassessment.
Value per Mill of Tax	\$ 3,875,251	\$ 3,974,842	\$ 3,815,848	
Millage rate	4.614	4.614	4.614	Same millage rate used for 2010 as was adopted for 2009, in recognition of Council's responsibility to set millage rate based on 2010 Digest.
Revenues Generated	\$ 17,880,410	\$ 18,339,921	\$ 17,606,324	
Adjustments	\$ 675,000	\$ 625,000	\$ -	Eliminated by state for years after 2009
Commissions	\$ 210,554	\$ 214,649	\$ 203,063	
Net Revenues	\$ 16,994,856	\$ 18,125,272	\$ 17,403,261	
Loss of Appeals	98.75%	97.00%	98.75%	Potential impact of appeals in assessment increases.
Adjusted Anticipated Revenues	\$ 16,782,420	\$ 17,789,723	\$ 17,185,720	
Adjustment for Timing / Collections	95.0%	92.5%	92.0%	Recognition of impact of collections that will not be accruable to current fiscal year or that will not be collected at all.
FY Revenues - Current Yr Taxes	\$ 15,943,299	\$ 16,455,494	\$ 15,810,862	
FY Revenues - Prior Year Collections	\$ 748,591	\$ 1,741,330	\$ 1,200,000	Portion (estimated 4.5%) of revenues from 2009 Tax Levy will not be recognized until FY 2010 due to timing of collections; leaves 2.0% as reserve for uncollectible.
Adjusted Revenues - FY 2009	\$ 16,691,890	\$ 18,196,824	\$ 17,010,862	
<b>Budgeted Revenues</b>	<b>\$ 16,690,000</b>	<b>\$ 17,400,000</b>	<b>\$ 17,000,000</b>	

TAX RELIEF CREDIT	
FY 2009 Revised Budget Amount	\$ 625,000
Number of Months	n/a
Average Monthly Collections - 2009	\$ 539,699
Anticipated Revenues 2009	\$ 625,000
Adjustment for Anticipated Growth	n/a
Anticipated Revenues 2010	\$ -
<b>Proposed Budget Revenues 2010</b>	<b>\$ -</b>
Explanation: State of Georgia eliminated this program from the state budget after year 2009	

MOTOR VEHICLE TAX	
FY 2009 Revised Budget Amount	\$ 1,084,964
Actual collections through August 2009	813,084
Average Monthly Collections - 2009	\$ 90,343
Anticipated Revenues 2009	\$ 1,084,112
Adjustment for Anticipated Growth	100%
Anticipated Revenues 2010	\$ 1,084,112
<b>Proposed Budget Revenues 2010</b>	<b>\$ 1,080,000</b>
Explanation: The projected revenues for FY 2010 are based on the growth in the tax base for motor vehicles, which is affected by both the number of vehicles and the values set by the State for individual vehicles.	

RECORDING INTANGIBLE TAX	
FY 2009 Revised Budget Amount	\$ 492,503
Actual collections through August 2009	454,050
Average Monthly Collections - 2009	\$ 50,450
Anticipated Revenues 2009	\$ 605,400
Adjustment for Anticipated Change	95%
Anticipated Revenues 2010	\$ 575,130
<b>Proposed Budget Revenues 2010</b>	<b>\$ 575,000</b>
Explanation: The housing market in the Atlanta area is experiencing a period of sluggishness. Since the length and intensity of this slowdown are not certain, its potential impact has been considered in the projection of all revenues affected by real estate activity. Recording Intangible Tax collections are strongly dependent on recording fees for debt instruments associated with residential real estate.	

REAL ESTATE TRANSFER TAX	
FY 2009 Revised Budget Amount	\$ 67,638
Actual collections through August 2009	58,182
Average Monthly Collections - 2009	\$ 6,465
Anticipated Revenues 2009	\$ 77,576
Adjustment for Anticipated Change	95%
Anticipated Revenues 2009	\$ 73,697
<b>Proposed Budget Revenues 2010</b>	<b>\$ 73,000</b>
Explanation: The housing market in the Atlanta area is experiencing a period of sluggishness. Since the length and intensity of this slowdown are not certain, its potential impact has been considered in the projection of all revenues affected by real estate activity. Real Estate Transfer Tax collections are strongly dependent on activity associated with residential real estate.	



FRANCHISE FEES - AGL					
	January	April	July	October	Total
FY 2007 Collections	-	\$ 226,296	\$ 169,722	\$ 169,722	\$ 565,740
FY 2008 Collections	\$ 161,333	\$ 161,333	\$ 161,333	\$ 161,333	\$ 645,332
<b>FY 2009 Estimates</b>	\$ 159,435	\$ 159,435	\$ 159,435	\$ 159,435	<b>\$ 637,741</b>
<b>FY 2010 Estimates</b>	\$ 154,652	\$ 154,652	\$ 154,652	\$ 154,652	<b>\$ 618,608</b>
Explanation: Anticipated Revenues are based on actual receipts for 2008 and 2009 YTD.					

FRANCHISE FEES - AT&T					
	February	May	August	November	Total
FY 2007 Collections	-	\$ 26,805	\$ 61,104	\$ 66,670	\$ 154,578
FY 2008 Collections	\$ 66,207	66,951	\$ 65,012	\$ 63,450	<b>\$ 261,620</b>
<b>FY 2009 Estimates</b>	\$ 59,229	\$ 60,609	\$ 56,379	\$ 57,105	<b>\$ 233,322</b>
<b>FY 2010 Estimates</b>	\$ 53,306	\$ 54,548	\$ 50,741	\$ 51,394	<b>\$ 209,990</b>
Explanation: Anticipated Revenues are based on actual receipts for 2008 and 2009 YTD.					

FRANCHISE FEES - COMCAST					
	February	May	August	November	Total
FY 2007 Collections	\$ 46,273	\$ 141,991	\$ 147,672	145,776	\$ 481,712
FY 2008 Collections	\$ 147,298	\$ 151,289	\$ 152,879	\$ 160,141	\$ 611,606
<b>FY 2009 Estimates</b>	\$ 149,828	\$ 156,113	\$ 154,727	\$ 164,144	\$ 624,812
<b>FY 2010 Estimates</b>	\$ 153,574	\$ 160,016	\$ 158,595	\$ 168,248	\$ 640,432
Explanation: Anticipated Revenues are based actual receipts for 2008 and 2009 YTD.					

FRANCHISE FEES - GA POWER					
		January	February	March	Total
FY 2007 Collections		\$ 225,000	\$ 67,120	-	\$ 292,120
FY 2008 Collections		-	-	\$ 861,513	\$ 861,513
FY 2009 Collections		-	-	\$ 1,168,295	\$ 1,168,295
<b>FY 2010 Estimates</b>		-	-	\$ 1,200,000	<b>\$ 1,200,000</b>
Explanation: Anticipated Revenues are based on actual receipts for 2009 YTD.					

FRANCHISE FEES - SAWNEE						
		February	May	July	November	Total
FY 2007 Collections		-	\$ 89,652	\$ 310,491	\$ 579,948	\$ 980,092
FY 2008 Collections		\$ 301,710	306,706	346,166	668,812	\$ 1,623,394
<b>FY 2009 Estimates</b>		\$ 378,004	\$ 363,688	\$ 374,027	\$ 702,252	<b>\$ 1,817,971</b>
<b>FY 2010 Estimates</b>		\$ 396,905	\$ 381,872	\$ 392,728	\$ 737,365	<b>\$ 1,908,870</b>
Explanation: Anticipated Revenues are based on actual receipts for 2008 and 2009 YTD.						

LOCAL OPTION SALES TAX	
FY 2009 Revised Budget Amount	\$ 14,164,600
Actual collections through July 2009	9,915,007
Average Monthly Collections - 2009	\$ 1,239,376
Anticipated Revenues 2009	\$ 14,872,511
Adjustment for Potential Economic Effects	94%
Anticipated Revenues 2010	\$ 13,980,160
<b>Proposed Budget Revenues 2010</b>	<b>\$ 14,000,000</b>
Explanation: The projected revenues for FY 2010 are based on the monthly collections for FY2009, adjusted downward by 10% for the potential impact of economic slowing.	

ALCOHOLIC BEVERAGE TAX		
FY 2009 Revised Budget Amount	\$	776,531
Actual collections through August 2009		702,195
Average Monthly Collections - 2009	\$	63,836
Anticipated Revenues 2009	\$	766,030
Adjustment for Anticipated Growth		96%
Anticipated Revenues 2010	\$	735,389
<b>Proposed Budget Revenues 2010</b>	<b>\$</b>	<b>735,000</b>
Explanation: The projected revenues for FY 2010 are based on a fairly conservative estimate of the actual receipts (annualized) for FY 2009 reduced by 5%.		

BUSINESS & OCCUPATION TAX	
FY 2009 Revised Budget Amount	\$ 1,606,473
Actual collections through July 2009	\$ 1,694,665
Anticipated Revenues 2009	\$ 1,700,000
Adjustment for Anticipated Growth	94%
Anticipated Revenues 2010	\$ 1,589,500
Proposed Budget Revenues 2010	<b>\$ 1,585,000</b>
Explanation: The projected revenues for FY 2010 are based on a fairly conservative estimate of growth over the actual receipts for FY 2009 YTD. All business license renewals occur in the Spring so annualizing the YTD revenue figure is not appropriate.	



**INSURANCE PREMIUM TAX**

FY 2009 Revised Budget Amount	\$	3,200,000
Actual collections through June 2009	\$	-
Average Monthly Collections - 2009	\$	-
Anticipated Revenues 2009	\$	3,200,000
Adjustment for Anticipated Growth		100%
Anticipated Revenues 2010	\$	3,200,000
Proposed Budget Revenues 2010	<b>\$</b>	<b>3,200,000</b>

Explanation: The projected revenues for FY 2010 are based upon insurance premium tax history of the amount received during FY 2008. The insurance premium is an annual payment received the State Department of Insurance based upon statewide collection of insurance premium tax allocated by jurisdiction population

FINANCIAL INSTITUTION TAX	
Number of financial institutions	19
Minimum fee per institution	\$ 1,000
FY 2009 Revised Budget Amount	\$ 77,818
Actual collections through August 2009	79,362
Anticipated Revenues 2009	\$ 79,362
Adjustment for Anticipated Growth	95%
Anticipated Revenues 2010	\$ 75,394
<b>Proposed Budget Revenues 2010</b>	<b>\$ 75,000</b>
Explanation: Anticipated revenues are based on estimated revenue for 2009.	

ALCOHOLIC BEVERAGE LICENSES	
FY 2009 Revised Budget Amount	\$ 402,990
Actual collections through August 2009	394,625
Average Monthly Collections - 2009	\$ 35,875
Anticipated Revenues 2009	\$ 405,000
Adjustment for Anticipated Change	100%
Anticipated Revenues 2010	\$ 405,000
<b>Proposed Budget Revenues 2010</b>	<b>\$ 405,000</b>
<p>Explanation: The projected revenues for FY 2010 are based on a conservative estimate of growth in ABL fees. Growth can result from either an increase in the number of licenses or the type of licenses purchased.</p> <p>All alcoholic beverage license renewals are due in November so annualizing the YTD revenue figure is not appropriate.</p>	

**PLANNING, ZONING AND DEVELOPMENT REVIEW FEES**

FY 2009 Revised Budget Amount	\$	93,857
Actual collections through August 2009		66,162
Average Monthly Collections - 2009	\$	6,015
Anticipated Revenues 2009	\$	72,176
Adjustment for Anticipated Growth		108%
Anticipated Revenues 2010	\$	77,950
<b>Proposed Budget Revenues 2010</b>	<b>\$</b>	<b>78,500</b>

Explanation: The projected revenues for FY 2010 are based on a conservative estimate that takes into consideration the continued sluggishness of residential development in the Atlanta area.

BUILDING & TRADE PERMITS AND INSPECTION FEES	
FY 2009 Revised Budget Amount	\$ 767,262
Actual collections through August 2009	719,402
Average Monthly Collections - 2009	\$ 65,400
Anticipated Revenues 2009	\$ 784,802
Adjustment for Anticipated Growth	98%
Anticipated Revenues 2010	\$ 769,106
<b>Proposed Budget Revenues 2010</b>	<b>\$ 770,000</b>
Explanation: The projected revenues for FY 2010 are based on a conservative estimate that takes into consideration the continued sluggishness of residential development in the Atlanta area.	

RECREATION RENTAL FEES	
FY 2009 Revised Budget Amount	\$ 6,558
Actual collections through August 2009	15,928
Average Monthly Collections - 2009	\$ 1,448
Anticipated Revenues 2009	\$ 17,376
Adjustment for Anticipated Growth	99%
Anticipated Revenues 2010	\$ 17,202
<b>Proposed Budget Revenues 2010</b>	<b>\$ 17,250</b>
Explanation: The projected revenues for FY 2010 are based on 2009 anticipated revenues.	

RECREATION PROGRAM FEES		
FY 2009 Revised Budget Amount	\$	21,074
Actual collections through August 2009		18,023
Anticipated Revenues 2009	\$	20,000
<b>Proposed Budget Revenues 2010</b>	<b>\$</b>	<b>48,975</b>
Explanation: The projected revenues are based on:		
Adult softball 16 teams @ \$450/team		7,200
Breakfast with Santa 40 children @ \$15/child		500
City GRPA Swim Team 75 swimmers @ \$55/swimmer		4,125
Fall Art Festival 20 vendor booths @ \$100/booths		2,000
Baseball camps 50 campers @ \$150/camper/week x 3 weeks		22,500
Boot camps 10 participants @ \$200/participant/session X 6 sessions		12,000
Tennis Tournament		650

OTHER CHARGES FOR SERVICES	
FY 2009 Revised Budget Amount	22,462
Actual collections through August 2009	26,162
Average Monthly Collections - 2009	\$ 2,378
Anticipated Revenues 2009	\$ 28,540
Adjustment for Anticipated Growth	90%
Anticipated Revenues 2010	\$ 25,686
<b>Proposed Budget Revenues 2010</b>	<b>\$ 33,000</b>
Explanation: The projected revenues for FY 2010 are based on 2009 anticipated revenues and adjusting a modest amount for reduction of services. The primary type of payments recorded in this account are payments for copies of records, police charges for reports, vehicle usage and background checks.	



MUNICIPAL COURT FEES	
FY 2009 Revised Budget Amount	1,105,313
Actual collections through July 2009	903,640
Average Monthly Collections - 2009	\$ 100,404
Anticipated Revenues 2009	\$ 1,204,854
Anticipated Revenues 2010	\$ 1,150,000
<b>Proposed Budget Revenues 2010</b>	<b>\$ 1,150,000</b>
Explanation: The projected revenues for FY 2010 are based on information provided by the City Court Clerk and reflect what he believes to be a conservative estimate of citations and payment per citation.	

INTEREST EARNINGS	
FY 2009 Revised Budget Amount	314,343
Actual collections through July 2009	279,691
Average Monthly Collections - 2009	\$ 27,969
Anticipated Revenues 2009	\$ 335,629
Anticipated Revenues 2010	\$ 300,000
<b>Proposed Budget Revenues 2010</b>	<b>\$ 300,000</b>
Explanation: The projected revenues for FY 2010 are based on averaging the 2009 YTD interest earnings. This figure is a conservative forecast factoring in the City not issuing a TAN as early in the fiscal year or in an lower face amount, interest income will be reduced along with the offsetting interest expense.	

OTHER REVENUES	
FY 2009 Revised Budget Amount	5,247
Actual collections through July 2009	340,488
Average Monthly Collections - 2009	\$ 34,049
Anticipated Revenues 2009	\$ 340,488
Anticipated Revenues 2010	\$ 1,000
<b>Proposed Budget Revenues 2010</b>	<b>\$ 1,000</b>
Explanation: The revenues reflect primarily the receipt of a one-time revenue that will not be applied to another account.	

HOTEL/MOTEL TAX		
FY 2009 Revised Budget Amount	\$	113,530
Actual collections through July 2009	\$	69,253
Average Monthly Collections - 2009	\$	7,695
Anticipated Revenues 2009	\$	94,132
Adjustment for Anticipated Growth		110%
Anticipated Revenues 2010	\$	103,545
Proposed Budget Revenues 2009		<b>\$ 105,000</b>
Explanation: The projected revenues for FY 2010 are based on a fairly conservative estimate of growth in the over the actual receipts for FY 2009.		
Total Hotel/Motal receipts are estimated at \$367,650, 39.30% are allocated to the GWCC, 32.14% to the CVB, and General Fund receives 28.56%.		